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January 21, 2005

RECORDATION NO. 17952-I FILED

JAN 27 '05 2-24 PM

SURFACE TRANSPORTATION BOARD

Mr. Vernon A. Williams, Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423-0001

Re: Refinancing of 1992 BNSF Railway Company
Leveraged Lease Financing of Railcars (BN 1992-C)

Dear Mr. Williams:

I am enclosing for recording pursuant to Section 11301 of Title 49 of the United States Code, two original copies of the Memorandum of Amended and Restated Equipment Description (BN 1992-C), dated as of January 28, 2005, between Wilmington Trust Company, not in its individual capacity but solely as Owner Trustee, as lessor (the "Lessor"), and BNSF Railway Company (formerly known as Burlington Northern Railroad Company), as lessee (the "Lessee").

The enclosed document relates to the Equipment Lease Agreement (BN 1992-C), dated as of September 15, 1992, between the Lessee and the Lessor which was recorded with the Surface Transportation Board (as successor to the Interstate Commerce Commission) on September 29, 1992 at 11:40 A.M. under recordation number 17952.

The names and addresses of the parties to the enclosed document are as follows:

Lessee: BNSF Railway Company
2500 Lou Menk Drive
Fort Worth, Texas 76131-2828

Lessor: Wilmington Trust Company
Rodney Square North
1100 North Market Street
Wilmington, Delaware 19890-0001
Attention: Corporate Trust Administration (BN 1992-C)

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Law Offices of
CHAPMAN AND CUTLER LLP

The equipment covered as of the date hereof by the aforesaid Memorandum of Amended and Restated Equipment Description consists of 966 Covered Hopper Cars bearing the reporting marks within the series BN 467000 through BN 467998 and BNSF 467090 through BNSF 467964; all as specifically described in Exhibit A attached hereto.

A short summary of the document to appear in the index follows:

Memorandum of Amended and Restated Equipment Description (BN 1992-C) between Wilmington Trust Company, not in its individual capacity, but solely as Owner Trustee, as Lessor and BNSF Railway Company (formerly known as Burlington Northern Railroad Company), as Lessee.

A fee of thirty-two dollars (\$32.00) is enclosed. Please time and date stamp the enclosed copy of the enclosed document along with the extra copy of this letter as proof of filing and recordation of the enclosed document and return the original and any extra copies of such document and this letter not needed by the Board for recordation to:

Robert Alvord, Esq.
Alvord and Alvord
1050 Seventeenth Street, N.W.
Suite 301
Washington, D.C. 20036

If you have any questions or need further information, please do not hesitate to contact the undersigned (312-845-2991).

Sincerely,

CHAPMAN AND CUTLER LLP

By Michael D. Robson
Michael D. Robson

Enclosures

EXHIBIT A

EQUIPMENT	UNITS	REPORTING MARKS
Covered Hopper Cars	966	BN 467000 through BN 467076, inclusive; BN 467078 through BN 467089, inclusive; BNSF 467090 through BNSF 467091, inclusive; BN 467092 through BN 467126, inclusive; BNSF 467127; BN 467128 through BN 467137, inclusive; BNSF 467138; BN 467139 through BN 467166, inclusive; BN 467168 through BN 467184, inclusive; BN 467186 through BN 467187, inclusive; BN 467189 through BN 467208, inclusive; BN 467210 through BN 467217, inclusive; BN 467219 through BN 467252, inclusive; BNSF 467253; BN 467254 through BN 467256, inclusive; BN 467258 through BN 467302, inclusive; BNSF 467303; BN 467304 through BN 467312, inclusive; BN 467314 through BN 467333, inclusive; BN 467335 through BN 467338, inclusive; BN 467340 through BN 467346, inclusive; BN 467348 through BN 467389, inclusive;

EQUIPMENT	QUANTITY	REPORTING MARKS
		BNSF 467390;
		BN 467392 through
		BN 467445, inclusive;
		BN 467447 through
		BN 467491, inclusive;
		BNSF 467492;
		BN 467493 through
		BN 467499, inclusive;
		BN 467504;
		BN 467506 through
		BN 467507, inclusive;
		BN 467509 through
		BN 467520, inclusive;
		BN 467522 through
		BN 467524, inclusive;
		BNSF 467525;
		BN 467526;
		BN 467528 through
		BN 467534, inclusive;
		BN 467536 through
		BN 467539, inclusive;
		BN 467541 through
		BN 467549, inclusive;
		BN 467551 through
		BN 467573, inclusive;
		BNSF 467574;
		BN 467576 through
		BN 467584, inclusive;
		BNSF 467586;
		BN 467587 through
		BN 467595, inclusive;
		BN 467597 through
		BN 467599, inclusive;
		BNSF 467600;
		BN 467601;
		BN 467603 through
		BN 467607, inclusive;
		BN 467609 through
		BN 467617, inclusive;
		BN 467620 through
		BN 467643, inclusive;
		BN 467648 through
		BN 467659, inclusive;

EQUIPMENT	QUANTITY	REPORTING MARKS
		BN 467661 through BN 467662, inclusive; BN 467664 through BN 467666, inclusive; BN 467668; BN 467670 through BN 467683, inclusive; BN 467686; BN 467690;
		BN 467500 through BN 467503, inclusive; BN 467505; BN 467508; BN 467521; BN 467535; BN 467540; BN 467602; BN 467608; BN 467618 through BN 467619, inclusive; BN 467644 through BN 467645, inclusive; BN 467647; BN 467660; BN 467667; BN 467669; BN 467687 through BN 467689, inclusive; BN 467691 through BN 467707, inclusive; BN 467709 through BN 467758, inclusive; BN 467760; BNSF 467761; BN 467762 through BN 467768, inclusive; BN 467770 through BN 467795, inclusive; BN 467797 through BN 467805, inclusive; BNSF 467806;

EQUIPMENT	QUANTITY	REPORTING MARKS
		BN 467807 through
		BN 467833, inclusive;
		BN 467835 through
		BN 467840, inclusive;
		BN 467841 through
		BN 467843, inclusive;
		BN 467845 through
		BN 467853, inclusive;
		BNSF 467854;
		BN 467855 through
		BN 467877, inclusive;
		BN 467879 through
		BN 467883, inclusive;
		BN 467885 through
		BN 467916, inclusive;
		BN 467918 through
		BN 467920, inclusive;
		BNSF 467921;
		BN 467922 through
		BN 467963, inclusive;
		BNSF 467964;
		BN 467965 through
		BN 467970, inclusive;
		BN 467973 through
		BN 467998, inclusive

RECORDATION NO.

17952-I FILED

MEMORANDUM OF AMENDED AND RESTATED EQUIPMENT DESCRIPTION
(BN 1992-C)

JAN 27 '05 2-24 PM
SURFACE TRANSPORTATION BOARD


Memorandum of Amended and Restated Equipment Description, made and entered into as of January 28, 2005, by and between Wilmington Trust Company, as Owner Trustee, a Delaware banking corporation, not in its individual capacity, but solely as Owner Trustee, as Lessor ("*Lessor*"), and BNSF Railway Company (formerly known as Burlington Northern Railroad Company), a Delaware corporation, as Lessee ("*Lessee*").

WITNESSETH:

1. The undersigned have entered into an Equipment Lease Agreement (BN 1992-C), dated as of September 15, 1992 (the "*Lease*"), whereby the Lessor has agreed to lease to Lessee and Lessee has agreed to lease from Lessor certain railroad equipment.
2. The Lease (or memorandum thereof) was recorded with the Surface Transportation Board (as successor to the Interstate Commerce Commission) on September 29, 1992 at 11:40 A.M. under recordation number 17952 pursuant to Section 11301 of Title 49 of the United States Code.
3. The undersigned now desire to amend and restate the description of all railroad equipment currently subject to the Lease (the "*Equipment*"), the reporting marks and the road numbers of said Equipment. In connection therewith, attached hereto as Exhibit A is a true, correct and complete description of the Equipment and the reporting marks and road numbers of such Equipment as of the date hereof. Said Exhibit A shall amend and restate, effective as of the date first set forth hereinabove, all prior schedules, exhibits or other documents containing a description of the units of railroad equipment subject to the Lease and the reporting marks and the road numbers of said equipment.

IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date and year first above written.

WILMINGTON TRUST COMPANY, not in its individual capacity, but solely as Owner Trustee

By 
Name: Kathleen A. Pedellini
Title: Financial Services Officer

Executed on this 21st day of January, 2005.

BNSF RAILWAY COMPANY

By _____
Name: L. Steven Vollmer
Title: General Director-Finance

Executed on this ____ day of January, 2005.


IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date and year first above written.

WILMINGTON TRUST COMPANY, not in its
individual capacity, but solely as Owner
Trustee

By _____
Name:
Title:

Executed on this ____ day of January, 2005.

BNSF RAILWAY COMPANY

By  _____
Name: L. Steven Vollmer
Title: General Director-Finance

Executed on this 21st day of January, 2005.

STATE OF DE)
) SS.:
COUNTY OF New Castle)

On this, the 21 day of January, 2005, before me, a Notary Public in and for said County and State, personally appeared Robert A. Padgett, who being by me duly sworn, says that (s)he is the Financial Services Officer of WILMINGTON TRUST COMPANY, that said instrument was signed on January 21, 2005 on behalf of said corporation by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Michele Lauren Centrella

Name:
Notary Public
My Commission Expires:
Residing in DE

STATE OF TEXAS)
) SS:
COUNTY OF TARRANT)

On this ____ day of January, 2005, before me personally appeared L. Steven Vollmer to me personally known, who being by me duly sworn, says that he is the General Director-Finance of BNSF RAILWAY COMPANY, that said instrument was signed and sealed on January ____, 2005, on behalf of said corporation by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Name:
Notary Public -
My Commission Expires:
Residing in

(SEAL)

STATE OF _____)
) SS.:
COUNTY OF _____)

On this, the ____ day of January, 2005, before me, a Notary Public in and for said County and State, personally appeared _____, who being by me duly sworn, says that (s)he is the _____ of WILMINGTON TRUST COMPANY, that said instrument was signed on January ____, 2005 on behalf of said corporation by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

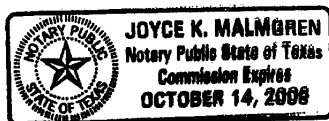
IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Name:
Notary Public
My Commission Expires:
Residing in _____

STATE OF TEXAS)
) SS:
COUNTY OF TARRANT)

On this 21st day of January, 2005, before me personally appeared L. Steven Vollmer to me personally known, who being by me duly sworn, says that he is the General Director-Finance of BNSF RAILWAY COMPANY, that said instrument was signed and sealed on January 21, 2005, on behalf of said corporation by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.



(SEAL)

Joyce K. Malmgren
Name:
Notary Public -
My Commission Expires:
Residing in _____

EXHIBIT A

EQUIPMENT	UNITS	REPORTING MARKS
Covered Hopper Cars	966	BN 467000 through BN 467076, inclusive; BN 467078 through BN 467089, inclusive; BNSF 467090 through BNSF 467091, inclusive; BN 467092 through BN 467126, inclusive; BNSF 467127; BN 467128 through BN 467137, inclusive; BNSF 467138; BN 467139 through BN 467166, inclusive; BN 467168 through BN 467184, inclusive; BN 467186 through BN 467187, inclusive; BN 467189 through BN 467208, inclusive; BN 467210 through BN 467217, inclusive; BN 467219 through BN 467252, inclusive; BNSF 467253; BN 467254 through BN 467256, inclusive; BN 467258 through BN 467302, inclusive; BNSF 467303; BN 467304 through BN 467312, inclusive; BN 467314 through BN 467333, inclusive; BN 467335 through BN 467338, inclusive; BN 467340 through BN 467346, inclusive; BN 467348 through BN 467389, inclusive;

EQUIPMENT	QUANTITY	REPORTING MARKS
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		BN 467392 through
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		BN 467549, inclusive;
		BN 467551 through
		BN 467573, inclusive;
		BNSF 467574;
		BN 467576 through
		BN 467584, inclusive;
		BNSF 467586;
		BN 467587 through
		BN 467595, inclusive;
		BN 467597 through
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		BNSF 467600;
		BN 467601;
		BN 467603 through
		BN 467607, inclusive;
		BN 467609 through
		BN 467617, inclusive;
		BN 467620 through
		BN 467643, inclusive;
		BN 467648 through
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EQUIPMENT	QUANTITY	REPORTING MARKS
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